



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I EILEEN STEFANSKI of _____
(Person responsible for accounts)

PELL LAKE SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/15/2003
(Signature of person responsible for accounts)	(Date)

TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PELL LAKE SANITARY DISTRICT NO. 1**Utility Address:** W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388**When was utility organized?** 11/1/1991**Report any change in name:****Effective Date:****Utility Web Site:** plsd@genevaonline.com

Utility employee in charge of correspondence concerning this report:

Name: MRS EILEEN STEFANSKI**Title:** TREASURER**Office Address:** PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157**Telephone:** (262) 279 - 5020**Fax Number:** (262) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR. BILL MARKUT**Title:** PRESIDENT**Office Address:**W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157**Telephone:** (262) 279 - 5020**Fax Number:** (262) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrome@elknet.net**Date of most recent audit report:** 2/4/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR. JAMES MARQUARDT**Title:** UTILITY DIRECTOR**Office Address:** PELL LAKE SANITARY DISTRICT

W974 PELL LAKE DRIVE

P.O. BOX 388

PELL LAKE, WI 53157

Telephone: (262) 279 - 5020**Fax Number:** (262) 279 - 0196**E-mail Address:** plsd@genevaonline.com

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JON DERKS, SECRETARY

MR BILL MARKUT, PRESIDENT

MRS EILEEN STEFANSKI, TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	462,645	433,180	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	205,658	252,818	2
Depreciation Expense (403)	230,387	223,936	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,589	17,109	5
Total Operating Expenses	443,634	493,863	
Net Operating Income	19,011	(60,683)	
Income from Utility Plant Leased to Others (412-413)	125	125	6
Utility Operating Income	19,136	(60,558)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	455,841	529,441	10
Miscellaneous Nonoperating Income (421)	(282,512)	(252,912)	11
Total Other Income	173,329	276,529	
Total Income	192,465	215,971	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	192,465	215,971	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	366,568	375,242	14
Amortization of Debt Discount and Expense (428)	27,144	6,988	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	393,712	382,230	
Net Income	(201,247)	(166,259)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,140,912	1,307,171	20
Balance Transferred from Income (433)	(201,247)	(166,259)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	939,665	1,140,912	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
RENTAL OF UTILITY OWNED LAND FOR FARMING PURPOSES	125	1
Total (Acct. 412):	125	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	46,815	5
INTEREST ON SPECIAL ASSESSMENTS	409,026	6
Total (Acct. 419):	455,841	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME (LOSS)	(282,512)	7
Total (Acct. 421):	(282,512)	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	462,645	0	0	0	462,645	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	231	0		0	231	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	462,414	0	0	0	462,414	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	91,634	0	91,634	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	135,543	0	135,543	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	197	0	197	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	227,374	0	227,374	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,376,908	13,295,392	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	912,186	677,127	2
Net Utility Plant	12,464,722	12,618,265	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,838,598	17,695,893	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	908,957	576,743	4
Net Nonutility Property	16,929,641	17,119,150	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,413,173	9,833,227	6
Special Funds (125)	2,466,991	527,242	7
Total Other Property and Investments	28,809,805	27,479,619	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	375,266	196,715	8
Temporary Cash Investments (132)	78,196	2,391,568	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66,885	61,945	11
Other Accounts Receivable (143)	99,927	92,814	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	825,511	792,553	14
Materials and Supplies (150)	3,671	979	15
Prepayments (165)	26,803	12,462	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,476,259	3,549,036	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	163,772	75,742	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	163,772	75,742	
Total Assets and Other Debits	42,914,558	43,722,662	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	939,665	1,140,912	23
Total Proprietary Capital	939,665	1,140,912	
LONG-TERM DEBT			
Bonds (221)	10,070,144	11,230,132	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,630,899	1,642,320	26
Total Long-Term Debt	11,701,043	12,872,452	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	225,878	279,623	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	165,867	183,669	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	391,745	463,292	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	2,725	2,725	36
Total Deferred Credits	2,725	2,725	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	29,879,380	29,243,281	41
Total Liabilities and Other Credits	42,914,558	43,722,662	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,376,908	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	13,376,908	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	912,186	0	0	0	10
Total Accumulated Provision	912,186	0	0	0	
Net Utility Plant	12,464,722	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	677,127				677,127	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	230,387				230,387	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,672				4,672	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	235,059	0	0	0	235,059	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	912,186	0	0	0	912,186	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	17,695,893	142,705	0	17,838,598	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	17,695,893	142,705	0	17,838,598	
Less accum. prov. depr. & amort. (122)	576,743	332,214	0	908,957	3
Net Nonutility Property	17,119,150	(189,509)	0	16,929,641	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,671	979	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	3,671	979	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 CLEAN WATER FUND	3,658	428	33,216	1
1998 CORPORATE PURPOSE BONDS-SEWER	22,797	428	0	2
1998 WATER MORTGAGE REVENUE BONDS	446	428	10,664	3
2001 RURAL DEVELOPMENT BONDS	189	428	4,771	4
2002 DEFERRED LOSS ON EARLY RETIREMENT OF DEBT	0	428	112,680	5
2002 RURAL DEVELOPMENT BONDS	54	428	2,441	6
Total			163,772	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water System Mortgage Rev Bonds	07/15/1998	07/15/2037	5.25%	6,313,600	1
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	3,385,639	2
2001 RURAL DEVELOPMENT	10/15/2001	04/01/2041	4.75%	370,905	3
Total Bonds (Account 221):				10,070,144	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2002 G.O. CLEAN WATER FUND	02/27/2002	05/01/2018	0.34%	82,551	1
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	1,548,348	2
Total for Account 224				<u>1,630,899</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,589	2
Charged electric department expense	0	3
Charged sewer department expense	10,369	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	17,958	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	17,394	7
PSC Remainder Assessment	564	8
Other (explain):		
NONE		9
Total payments and other debits	17,958	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Water Mortgage Revenue Bonds	151,501	300,682	302,235	149,948	1
1998 G.O. Corporate Purpose Bonds-sewer	15,713	31,427	47,140	0	2
1998 Clean Water Fund Revenue Bonds	7,477	11,885	12,356	7,006	3
2001 RURAL DEVELOPMENT BONDS	4,453	16,897	16,935	4,415	4
Subtotal	179,144	360,891	378,666	161,369	
Advances from Municipality (223)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan	4,525	5,434	5,650	4,309	6
2002 CLEAN WATER FUND LOAN		243	54	189	7
Subtotal	4,525	5,677	5,704	4,498	
Notes Payable (231)					
NONE	0	0	0	0	8
Subtotal	0	0	0	0	
Total	183,669	366,568	384,370	165,867	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,132,633	0	0	17,110,648	0	29,243,281	1
Add credits during year:							
For Services	18,284	0	0	35,394	0	53,678	2
For Mains	29,147	0	0	551,827	0	580,974	3
Other (specify):							
METER HORNS	1,447	0	0	0	0	1,447	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	12,181,511	0	0	17,697,869	0	29,879,380	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	5,142,100	0	0	11,285,666	0	16,427,766	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-1995 20 YEAR	1,248,480	2
SPECIAL ASSESSMENTS RECEIVABLE-1995 40 YEAR	5,098,889	3
SPECIAL ASSESSMENTS RECEIVABLE-1997 SEWER	3,059,850	4
MISC ASSESSMENTS	5,954	5
Total (Acct. 124):	9,413,173	
Special Funds (125):		
SPECIAL ASSESSMENTS FUNDS	1,741,167	6
WATER SPECIAL REDEMPTION FUND	190,878	7
SEWER SPECIAL REDEMPTION FUND	211,645	8
WATER RURAL DEVELOPMENT RESERVE FUND	202,740	9
SEWER EQUIPMENT REPLACEMENT FUND	114,773	10
LAKE MANAGEMENT FUND	5,788	11
Total (Acct. 125):	2,466,991	
Notes Receivable (141):		
NONE	0	12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,732	13
Electric	0	14
Sewer (Regulated)	0	15
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS AND LABOR	153	16
Total (Acct. 142):	66,885	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	98,403	17
Merchandising, jobbing and contract work	0	18
Other (specify):		
MISCELLANEOUS INVOICES FOR OUTSIDE HAULERS (SEWER)	1,524	19
Total (Acct. 143):	99,927	
Receivables from Municipality (145):		
1995 WATER AND SEWER ASSESSMENTS ON THE 2002 TAX ROLL	481,625	20
1998 SEWER ASSESSMENTS ON THE 2002 TAX ROLL	261,205	21
COURT IMPOSED JUDGEMENTS ON THE 2002 TAX ROLL	34,853	22
COURT IMPOSED INSTALLATIONS ON THE 2002 TAX ROLL	38,615	23

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT WATER & SEWER BILLS ON THE 2001 TAX ROLL	7,921	24
BALANCE OF PUBLIC FIRE PROTECTION	1,292	25
Total (Acct. 145):	825,511	
Prepayments (165):		
PREPAID INSURANCE	26,803	26
Total (Acct. 165):	26,803	
Extraordinary Property Losses (182):		
NONE	0	27
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	28
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
STATE ASSISTANCE TO BE REFUNDED TO CUSTOMERS IN 2003	2,725	30
Total (Acct. 253):	2,725	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,990,841	0	0	0	12,990,841	1
Materials and Supplies	2,325	0	0	0	2,325	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	794,656	0	0	0	794,656	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	12,157,072	0	0	0	12,157,072	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	41,438	0	0	0	41,438	
Net Operating Income	19,011	0	0	0	19,011	8
Net Operating Income as a percent of						
Average Net Rate Base	45.88%	N/A	N/A	N/A	45.88%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,040,288	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,040,288	
Net Income		
Net Income	(201,247)	5
Percent Return on Proprietary Capital	-19.35%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.NONE

2. Leaseholder changes.NONE

3. Extensions of service.NONE

4. Estimated changes in revenues due to rate changes.NONE

5. Obligations incurred or assumed, excluding commercial paper.

The utility borrowed \$82,551 in additional Clean Water Fund general obligation notes during 2002. The notes are payable with variable principal and interest installments due May 1, 2002 through 2018 at an interest rate of 0.344%.

The utility paid off the full balance of its general obligation corporate purpose bonds during 2002 by using cash from prepaid special assessment collections.

6. Formal proceedings with the Public Service Commission.NONE

7. Any additional matters.NONE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	425,266	1
Total Sales of Water	425,266	
Other Operating Revenues		
Forfeited Discounts (470)	1,282	2
Miscellaneous Service Revenues (471)	9,723	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,374	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	37,379	
Total Operating Revenues	462,645	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	15,176	8
Pumping Expenses (620-625)	14,635	9
Water Treatment Expenses (630-635)	54,597	10
Transmission and Distribution Expenses (640-655)	24,264	11
Customer Accounts Expenses (901-904)	3,445	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,541	14
Total Operation and Maintenance Expenses	205,658	
Other Operating Expenses		
Depreciation Expense (403)	230,387	15
Amortization Expense (404-407)	0	16
Taxes (408)	7,589	17
Total Other Operating Expenses	237,976	
Total Operating Expenses	443,634	
NET OPERATING INCOME	19,011	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	22	62	1
Commercial	1	8	22	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	4	30	84	
Metered Sales to General Customers (461)				
Residential	1,337	57,316	260,929	4
Commercial	23	2,820	9,339	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	1,360	60,136	270,268	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		153,086	8
Other Sales to Public Authorities (464)	5	478	1,828	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,370	60,644	425,266	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	153,086	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	153,086	
Forfeited Discounts (470):		
Customer late payment charges	1,282	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,282	
Miscellaneous Service Revenues (471):		
WATER AND WELL PERMITS	1,800	7
RECONNECTION FEES	1,480	8
COURT ORDERED INSTALLATIONS (HOOKUPS)	2,006	9
MISCELLANEOUS PARTS AND LABOR	2,490	10
VACANT SERVICE CHARGES	1,947	11
Total Miscellaneous Service Revenues (471)	9,723	
Rents from Water Property (472):		
NONE	0	12
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,627	14
Other (specify):		
COURT JUDGEMENTS RECEIVED FROM CUSTOMERS, COURT FILING FEES AND NSF CHECKS	21,747	15
Total Other Water Revenues (474)	26,374	
Amortization of Construction Grants (475):		
NONE	0	16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	12,919	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	2,257	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	15,176	
PUMPING EXPENSES		
Operation Labor (620)	158	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	14,059	7
Operation Supplies and Expenses (623)	245	8
Maintenance of Pumping Plant (625)	173	9
Total Pumping Expenses	14,635	
WATER TREATMENT EXPENSES		
Operation Labor (630)	20,382	10
Chemicals (631)	18,143	11
Operation Supplies and Expenses (632)	15,665	12
Maintenance of Water Treatment Plant (635)	407	13
Total Water Treatment Expenses	54,597	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,709	14
Operation Supplies and Expenses (641)	83	15
Maintenance of Distribution Reservoirs and Standpipes (650)	25	16
Maintenance of Mains (651)	123	17
Maintenance of Services (652)	348	18
Maintenance of Meters (653)	351	19
Maintenance of Hydrants (654)	560	20
Maintenance of Other Plant (655)	65	21
Total Transmission and Distribution Expenses	24,264	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,644	22
Accounting and Collecting Labor (902)	1,303	23
Supplies and Expenses (903)	267	24
Uncollectible Accounts (904)	231	25
Total Customer Accounts Expenses	3,445	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,400	27
Office Supplies and Expenses (921)	11,843	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	11,566	30
Property Insurance (924)	18,144	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	27,881	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	3,233	35
Transportation Expenses (933)	1,442	36
Maintenance of General Plant (935)	32	37
Total Administrative and General Expenses	93,541	
Total Operation and Maintenance Expenses	205,658	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		7,025	3
PSC Remainder Assessment		564	4
Other (specify): NONE		0	5
Total tax expense		7,589	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,770	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	635,053	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	639,823	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	259,278	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	373,126	3,200	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	632,404	3,200	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,770	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	319,133	0	23
Total Water Treatment Plant	323,903	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,580	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,770	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	635,053	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	639,823	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	259,278	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	376,326	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	635,604	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	4,770	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	319,133	23
Total Water Treatment Plant	0	0	323,903	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	12,580	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	449,256	0	26
Transmission and Distribution Mains (343)	7,101,450	696,790	27
Fire Mains (344)	0	0	28
Services (345)	1,017,799	58,708	29
Meters (346)	151,756	7,960	30
Hydrants (348)	1,266,683	5,475	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	9,999,524	768,933	
GENERAL PLANT			
Land and Land Rights (389)	81,726	0	33
Structures and Improvements (390)	816,535	0	34
Office Furniture and Equipment (391)	1,863	0	35
Computer Equipment (391.1)	28,931	0	36
Transportation Equipment (392)	50,892	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	11,322	0	39
Laboratory Equipment (395)	10,185	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	158	0	42
SCADA Equipment (397.1)	7,509	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	1,009,121	0	
Total utility plant in service directly assignable	12,604,775	772,133	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	12,604,775	772,133	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	449,256	26
Transmission and Distribution Mains (343)	0	0	7,798,240	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	1,076,507	29
Meters (346)	0	0	159,716	30
Hydrants (348)	0	0	1,272,158	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	10,768,457	
GENERAL PLANT				
Land and Land Rights (389)	0	0	81,726	33
Structures and Improvements (390)	0	0	816,535	34
Office Furniture and Equipment (391)	0	0	1,863	35
Computer Equipment (391.1)	0	0	28,931	36
Transportation Equipment (392)	0	0	50,892	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	11,322	39
Laboratory Equipment (395)	0	0	10,185	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	158	42
SCADA Equipment (397.1)	0	0	7,509	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	1,009,121	
Total utility plant in service directly assignable	0	0	13,376,908	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	13,376,908	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	6,001	6,001	1
February	0	0	5,636	5,636	2
March	0	0	6,427	6,427	3
April	0	0	5,988	5,988	4
May	0	0	6,037	6,037	5
June	0	0	6,773	6,773	6
July	0	0	7,579	7,579	7
August	0	0	6,222	6,222	8
September	0	0	5,693	5,693	9
October	0	0	5,324	5,324	10
November	0	0	5,251	5,251	11
December	0	0	5,755	5,755	12
Total annual pumpage	0	0	72,686	72,686	
Less: Water sold				60,644	13
Volume pumped but not sold				12,042	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				2,626	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,626	19
Volume pumped but unaccounted for				9,416	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				378	23
Date of maximum: 6/1/2002					24
Cause of maximum:					25
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				78	26
Date of minimum: 6/3/2002					27
Total KWH used for pumping for the year				208,600	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET	5
Year Installed	1997	1997	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	400	400		8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET	9
Year Installed	1997	1997	1999	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	100	0	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	122		10
Total capacity in gallons (actual)	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	8	0	0	0	8
P	D	6.000	128,369	11,287	0	0	139,656
M	D	8.000	496	0	0	0	496
P	D	8.000	11,842	4,302	0	0	16,144
M	D	10.000	261	0	0	0	261
P	D	10.000	41,618	16	0	0	41,634
Total Within Municipality			182,594	15,605	0	0	198,199
Total Utility			182,594	15,605	0	0	198,199

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,388	40	0	0	1,428	83	1
M	1.000	36	0	0	0	36	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	5	0	0	0	5	0	4
Total Utility		1,430	40	0	0	1,470	83	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,354	72	0	0	1,426	167	1
1.000	12	0	0	0	12	1	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	1,370	72	0	0	1,442	168	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,403	0	0	0	0	23	1,426	1
1.000	0	11	0	0	0	1	12	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	0	0	0	2	4
Total:	1,403	15	0	0	0	24	1,442	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	477	3	0	18	498	2
Total Fire Hydrants	477	3	0	18	498	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	115
Number of distribution valves operated during year:	161

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Note: Prior year's sales to public authorities (464) was reported as \$8,827. It should have been reported as \$1,794. The non-regulated sewer income (loss) should have been reported as (\$245,879) instead of \$(252,912) reflecting the difference.

Water Operation & Maintenance Expenses (Page W-05)

Operation Labor (600) Fewer overtime hours required by personnel during 2002.

Operation Labor (640) Fewer overtime hours required by personnel during 2002.

Maintenance of Mains (651) A leak detection service was hired to check for leaks in the system during 2001.

Outside Services Employed (923) Legal fees for illegal hookups totaled approximately \$10,000 during 2001.

Property Insurance (924) Premiums increased due to additional and umbrella coverage.

Injuries and Damages (925) Filing fees paid to county for court costs were posted here in 2001.

Employee Pensions and Benefits (926) Directly related to decrease in wages and salaries during 2002.

Water Mains (Page W-15)

Water mains were financed by special assessments to property owners, borrowing and grants received.

Water Services (Page W-16)

Water services were charged per PSC authorized rates and/or contributed by developers.

Hydrants and Distribution System Valves (Page W-18)

The utility reviewed its comprehensive inventory of hydrants in 2002 and adjusted for the differences in column (e).

Number of hydrants and distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.
